



1361

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

2016

Principal's Report

It is my pleasure to present the 2016 Annual Report on the school's operation and performance. The document sets out the highlights, achievements and challenges of the 2016 year.

The Analysis of Variance reports against our school's achievement target goals, as well as the National Standards data.

The year began with an increased roll of 279 and concluded in December with a closing roll of 324. The structure of the school teams consisted of: a senior team consisting of three composite Year 5 and 6 classes, and a middle team of four composite Year 3 and Year 4 classes. In the junior team we had three Year 2 classes and three Year 1 classes. By the end of 2016 the junior school had grown to three Year one classes and two composite classes of Year zero and Year one.

Staff at Marlborough Primary School are dedicated professionals who model the expectation of achievement for all. Their commitment was demonstrated in the percentage of children who are Reading (83.6%), Writing (82.1%) and are achieving Mathematically (90.5%) at 'Above' and 'At' standard.

Additional to our core curriculum activities children were invited to participate in ICAS testing in Spelling, Mathematics, English and Science. The results were very pleasing:

In **Science** with 23 students participating they were awarded **1 Distinction**, 8 Credits, 3 Merits and 11 Participations.

In **English** with 20 students participating they were awarded **2 High Distinctions**, **3 Distinction**, 4 Credits, 11 Participation certificates.

In **Mathematics** with 19 students participating they were awarded **6 Distinctions**, 6 Credits, 1 Merit and 6 Participation certificates.

In **Spelling** with 20 students participating they were awarded **1 High Distinction**, **2 Distinctions**, 13 Credits, 2 Merit and 2 Participation certificates

A press release was issued by ICAS to celebrate the outstanding results of Marlborough School students to be shared with the community in every one of the subject areas assessed.

Student achievement and a schools' success cannot only be demonstrated through National Standards results. While we acknowledge and value the literacy and Numeracy aspects of the curriculum as they are our core subjects and provide the educational foundation of all we do.

In 2014 we started the Positive Behaviour for Learning (PB4L) contract, to support children and staff so that the focus could be on learning and not on distracting behaviour. This is still a continued focus at Marlborough Primary School where the children are recognised for behaving appropriately by respecting 'Myself (M), other people (P) and our surroundings (S).

During the week the children earn 'Shout Out' tickets. At the PB4L assembly that is held on Monday morning the children celebrate how many 'Shout Out's are in each house box and we celebrate as a school. Shout outs are also given during assemblies as a means of enforcing good assembly behaviour.

Children need more than this to become 'well rounded' academic achievers. We do this by providing a balanced curriculum offering opportunities for 'Children as Leaders', Sporting and Cultural experiences.

In 2016 the year 0, 1 and 2 students honed their theatrical skills to act and sing in the production entitled 'Celebrations from around the World'. All students participated and were dressed in appropriate costumes to match their country and were either singers, actors, or a narrator /news broadcaster. The students performed over two afternoons to full houses and also a dress rehearsal to the rest of the school. It was lovely to see and hear the children's enthusiasm continue as they would sing the songs at team singing and assemblies.

Our choir performed at The Auckland Primary Principal Association (APPA) Music Festival evening at Auckland Town Hall and the year 6 winner of the in school speech competition performed at the regional finals.

To further provide opportunities for performance the senior Kapa Haka performed at the Onepoto Cultural Festival, in the community at the local residential villages and homes for the elderly and regularly in whole school assemblies and end of year graduation ceremony. Where they show cased their achievements and talents as well as acting as ambassadors for our school.

The guitarists, pianists, recorder experts and percussion group also show cased their skills at assemblies when supported by their music teachers they performed with great enjoyment and sense of pride.

Our commitment to providing opportunities for our children to grow and have experience of being leaders has resulted in many varied roles namely: Road Patrol, Librarians, Buddy Readers, Travelwise Leaders, Peer Mediators, School Council Leaders, Class and House Captains. One aspect of learning and taking responsibility for the individual child is when the Year 6 children hold a 'Food Enterprise Market' (mini fair) at lunchtime to raise funds for their end of year camp, thus ensuring that their parents have a reduced amount to pay when the time arrives and they have earned their contribution towards the cost.

This year saw the Year 5 and Year 6 children go to Camp at Peter Snell Marine Reserve (MERC) for three days, they thoroughly enjoyed the whole experience of the reserve and serving dormitory living and collective and collaborative meals- the noise was great, but the enthusiasm for life never diminished.

Sports (inter school and after school) continues to be a strength of our school.

Our children are encouraged to participate in as many sports as they can. The school received \$4,366.32 of **Kiwisport funding** from the Ministry of Education, which supported the payment for a coordinator for the Glenfield cluster sports events. The Kiwisport funding also helped to provide sports equipment and uniforms for the multiple sports teams and for the transport costs to attend the cluster sport days e.g. rippa rugby, athletics day, netball and soccer tournament. The kiwi sport monies also provided a coach for touch rugby for a number of weeks and all children participated in this. This successful programme encourages students to participate in touch rugby at that level and to learn the skills associated with that discipline. It also provided an opportunity to be part of the touch rugby teams tournament playing through

the school and local clubs. It also provided professional development for teachers to teach the basic skills, development more skills or to hone existing ones and to develop the game at school.

Our school is well supported by the continuous efforts of the fundraising community the FOS (Friends of the School). In 2016 they raised enough money to rebuild with a Grant the middle school playground. It has been needed upgrading for a while and it was great to finally see it built and the middle school children challenge their skills to be even better at twisting, swinging from bars and balancing as they cross the wobbly bridges that link the different parts of the equipment. The FOS events provide opportunities for families and parents to be part of the wider school community like the 'New Parent Morning Tea' where they provide all the catering and share their experiences of being a parent at Marlborough Primary School.

School Organisation and Staff 2016

Principal

Sue Buckley

Deputy Principals

Alison Matkin, Dian Warner

Ancillary Staff

Jodine Watts (Office Manager), Ian Rankin (Caretaker)

Teachers

Ria Lloyd	Year 1
Rend Al-Sinawai	Year 1
Dian Warner (Team Leader)	Year 1
Sally Paterson/Charlotte Morrison	Year 1 (Term 3 start)
Pam Warner	Year 1 (Term 4 start)
Sophie Clunie	Year 2
Rosie Bohling	Year 2
Kim Thexton	Year 2
Alexander Chekurov	Year 3/4
Robert Kateley	Year 3 /4 (Term 1,2 and 3)
Lillian Beattie /Debra Palmer	Year 3 /4 (Term 4)
Natalie Oborn	Year 3 /4 (Term 1 and 2)
Helen Martel	Year 3 /4 (Term 1,3 and 4)
Nicole Williamson	Year 3 /4 (Terms 2,3, and 4)
Alison Matkin (Team Leader)	Year 5/6
Yoon Gi Kim	Year 5/6
Kallia Patching	Year 5/6(Term 1)
Zachary Fowles	year 5/6 (term 3 and 4)

Permanent Part time

Nicola Rodger

Jillian Light

Reading Recovery/Learning Support

Relieving teachers

Usha Upperton

Debra Palmer

Margaret Harvey

Carole Mahoney

Erin Tiplady (Term 4)

Jackie Scott (Term 1 and 2)

Pat Cox

Teacher Aides

Steph Pickerill, Cristina Morunga, Raewyn Mitchell, Janine Coates (Term 1), Maria Neli, Lisa, Dickson, Bella Allen, Sunilla Naik (Term 3.4)

Marlborough Primary School

KIWI Sport Funding 2016

Kiwi sport is a government funded initiative to support students' participation in organized sport.

In 2016 the school received a total of KIWI sport funding from the Ministry of Education of \$4,366.32 excluding GST.

The funding was spent on: Contributing to a Sports Coordinator across the Glenfield cluster and transport to some sports events.

Youthtown

Kate Hadfield organised for the Cluster schools to be booked in for the first term of 2016 and then Youth Town were only supporting schools with sports in South Auckland.

All Classes participated in 30-40min sessions every second week. All Students in the school participated in Year 0-6.

We also had an additional space in Term 1 and an extension group for children showing sporting prowess and commitment to sport was established.

Term 1 – Team Co-operative Games

Term 3- Touch North Harbour for our Kiwi Sport programme

All children took part in sessions for skill base training in Term 3.

Cluster Sports Days

Term 1 –Kaipatiki Rippa Rugby Tournament over two terms- 3 actual days.

Term 2 –Cluster Schools Netball and Soccer fun day

Softball Competition. Cancelled due to lack of numbers. Only

Marlborough and One other school had organized teams to enter.

Term 3 - Term 3 - Cross Country. A group of 37, 8-11 year olds participated

Term 4 – Athletics. Year 4-6 students participated in a range of Athletic disciplines at the Takapuna Athletics Club

Sports Uniforms

Due to the increased interest in Sport at Marlborough we have used some of the funds to purchase more Sports Uniforms, these are used by Teams who play weekly sport as well as one off competitions. These were especially useful for our Two Year 3 and 6 Netball Teams.

Marlborough School

Financial Statements for the year ended 31 December 2016

School Address:	4 Wykeham Place, Glenfield
School Postal Address:	4 Wykeham Place, Glenfield
School Phone:	09 481 0365
School Email:	accounts@marlboroughprimary.school.nz
Ministry Number:	1361



BDO AUCKLAND

Marlborough School

Financial Statements

For the year ended 31 December 2016

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Marlborough School
Statement of Responsibility
For the year ended 31 December 2016

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

ANTHONY WAIGLEY
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

31 MAY 2017
Date:

SUZANNE BUCKLEY
Full Name of Principal

[Signature]
Signature of Principal

31/5/2017
Date:

Marlborough School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2016

		2016	2016	2015
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,514,406	2,034,191	2,111,167
Locally Raised Funds	3	136,539	49,300	78,619
Interest Earned		4,895	4,291	4,503
International Students	4	12,339	-	5,891
		<u>2,668,179</u>	<u>2,087,782</u>	<u>2,200,180</u>
Expenses				
Locally Raised Funds	3	38,504	5,000	33,366
International Students	4	494	-	149
Learning Resources	5	1,458,514	1,259,375	1,298,011
Administration	6	118,058	125,698	99,636
Finance Costs		2,310	1,200	1,068
Property	7	787,689	597,249	592,042
Depreciation	8	53,727	43,223	32,009
Loss on Disposal of Property, Plant and Equipment		106	-	378
		<u>2,459,402</u>	<u>2,031,745</u>	<u>2,056,659</u>
Net Surplus		208,777	56,037	143,521
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>208,777</u>	<u>56,037</u>	<u>143,521</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Marlborough School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2016

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Balance at 1 January	292,717	292,717	131,203
Total comprehensive revenue and expense for the year	208,777	56,037	143,521
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	17,993
Equity at 31 December	501,494	348,754	292,717
Retained Earnings	501,494	348,754	292,717
Equity at 31 December	501,494	348,754	292,717

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Marlborough School

Statement of Financial Position

As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	9	320,602	245,999	173,703
Accounts Receivable	10	154,420	89,800	89,309
GST Receivable		10,008	6,800	6,837
Prepayments		2,711	5,000	4,888
Inventories	11	592	700	722
Investments	12	-	-	21,492
		<u>488,333</u>	<u>348,299</u>	<u>296,951</u>
Current Liabilities				
Accounts Payable	14	112,863	107,900	107,358
Revenue Received in Advance	15	548	10,900	24,296
Provision for Cyclical Maintenance	16	10,600	3,600	23,857
Finance Lease Liability - Current Portion	17	14,468	7,405	5,011
Funds held for Capital Works Projects	18	32,971	-	-
		<u>171,450</u>	<u>129,805</u>	<u>160,522</u>
Working Capital Surplus/(Deficit)		<u>316,883</u>	<u>218,494</u>	<u>136,429</u>
Non-current Assets				
Property, Plant and Equipment	13	242,698	175,516	200,839
		<u>242,698</u>	<u>175,516</u>	<u>200,839</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	41,300	40,563	35,365
Finance Lease Liability	17	16,787	4,693	9,186
		<u>58,087</u>	<u>45,256</u>	<u>44,551</u>
Net Assets		<u>501,494</u>	<u>348,754</u>	<u>292,717</u>
Equity		<u>501,494</u>	<u>348,754</u>	<u>292,717</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Marlborough School

Statement of Cash Flows

For the year ended 31 December 2016

	Note	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash flows from Operating Activities				
Government Grants		545,654	459,668	494,032
Locally Raised Funds		22,544	56,500	99,658
International Students		12,339	-	5,891
Goods and Services Tax (net)		(3,171)	2,700	(6,873)
Payments to Employees		(145,884)	(160,500)	(158,170)
Payments to Suppliers		(266,207)	(265,336)	(240,235)
Interest Paid		(2,310)	(1,200)	(1,068)
Interest Received		5,008	4,591	4,758
Net cash from / (to) the Operating Activities		167,973	96,423	197,993
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	106	6,553
Purchase of PPE (and Intangibles)		(67,832)	(61,386)	(45,817)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		21,492	-	27,055
Net cash from / (to) the Investing Activities		(46,340)	(61,280)	(12,209)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,993
Finance Lease Payments		(7,705)	6,960	(9,407)
Funds Administered on Behalf of Third Parties		32,971	-	(63,795)
Net cash from Financing Activities		25,266	6,960	(55,209)
Net increase/(decrease) in cash and cash equivalents		146,899	42,103	130,575
Cash and cash equivalents at the beginning of the year	9	173,703	203,896	43,128
Cash and cash equivalents at the end of the year	9	320,602	245,999	173,703

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Marlborough School

Notes to the Financial Statements

For the year ended 31 December 2016

1. Statement of Accounting Policies

Reporting Entity

Marlborough School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date.

Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required.

Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid

Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

Accounts Receivable

Accounts receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$300 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

The estimated useful lives of the assets are:

Buildings - School	8-50 years
Furniture and equipment	3-10 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment and Intangible assets

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and Intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Accounts Payable

Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Revenue Received in Advance

Revenue received in advance relates to camp fees received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned camp fees, should the School be unable to provide the services to which they relate.

Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

2 Government Grants

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operational grants	456,281	403,686	427,285
Teachers' salaries grants	1,308,543	1,115,000	1,157,612
Use of Land and Buildings grants	655,653	459,523	459,523
Other MoE Grants	80,613	55,982	65,141
Other government grants	13,316	-	1,606
	<u>2,514,406</u>	<u>2,034,191</u>	<u>2,111,167</u>

3 Locally Raised Funds

Local funds raised within the School's community are made up of:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue			
Donations	71,531	31,000	45,541
Fundraising	9,274	7,000	6,518
Other revenue	1,320	2,000	5,257
Trading	5,590	-	4,561
Activities	48,824	9,300	16,742
	<u>136,539</u>	<u>49,300</u>	<u>78,619</u>
Expenses			
Activities	33,775	5,000	21,955
Trading	4,729	-	7,576
Fundraising (costs of raising funds)	-	-	3,835
	<u>38,504</u>	<u>5,000</u>	<u>33,366</u>
	<u>98,035</u>	<u>44,300</u>	<u>45,253</u>

Surplus for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2016 Actual Number	2016 Budget (Unaudited) Number	2015 Actual Number
International Student Roll	2	0	1
	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue			
International student fees	12,339	-	5,891
Expenses			
International student levy	494	-	149
	<u>494</u>	<u>-</u>	<u>149</u>
	<u>11,845</u>	<u>-</u>	<u>5,742</u>

Surplus for the year International Students'

Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

5 Learning Resources

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	12,944	14,950	9,562
Information and communication technology	26,261	14,925	37,779
Extra-curricular activities	1,213	1,700	1,124
Library resources	845	600	417
Employee benefits - salaries	1,360,087	1,182,800	1,224,304
Staff development	57,164	44,400	24,825
	<u>1,458,514</u>	<u>1,259,375</u>	<u>1,298,011</u>

6 Administration

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,963	7,500	6,150
Board of Trustees Fees	4,350	4,500	4,030
Board of Trustees Expenses	8,951	7,600	3,831
Communication	4,126	4,500	4,198
Consumables	12,711	12,000	11,635
Operating Lease	7,421	15,000	2,353
Legal Fees	-	-	816
Other	8,929	10,450	4,439
Employee Benefits - Salaries	50,729	51,200	48,290
Insurance	3,670	812	3,744
Service Providers, Contractors and Consultancy	11,208	12,136	10,150
	<u>118,058</u>	<u>125,698</u>	<u>99,636</u>

7 Property

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,668	8,850	7,940
Consultancy and Contract Services	25,725	26,000	28,566
Cyclical Maintenance Provision	9,810	9,000	8,557
Grounds	9,642	9,600	8,440
Heat, Light and Water	18,418	22,000	18,746
Rates	79	76	76
Repairs and Maintenance	11,954	11,700	9,364
Use of Land and Buildings	655,653	459,523	459,523
Security	4,129	6,000	4,589
Employee Benefits - Salaries	43,611	44,500	46,241
	<u>787,689</u>	<u>597,249</u>	<u>592,042</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



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Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

8 Depreciation of Property, Plant and Equipment

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Buildings - School	1,712	2,211	1,712
Furniture and Equipment	23,072	21,546	15,583
Information and Communication Technology	16,095	12,947	10,023
Leased Assets	10,188	2,984	2,171
Library Resources	2,660	3,535	2,520
	<u>53,727</u>	<u>43,223</u>	<u>32,009</u>

9 Cash and Cash Equivalents

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash on Hand	200	200	200
Bank Current Account	304,473	229,799	158,937
Bank Call Account	15,929	16,000	14,566
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>320,602</u>	<u>245,999</u>	<u>173,703</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

Of the \$320,602 Cash and Cash Equivalents, \$32,971 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	9,345	8,000	7,465
Bank Staffing Underuse	85,867	-	-
Interest Receivable	7	100	120
Teacher Salaries Grant Receivable	59,201	81,700	81,724
	<u>154,420</u>	<u>89,800</u>	<u>89,309</u>
Receivables from Exchange Transactions	95,219	8,100	7,585
Receivables from Non-Exchange Transactions	59,201	81,700	81,724
	<u>154,420</u>	<u>89,800</u>	<u>89,309</u>

11 Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Stationery	592	700	722
	<u>592</u>	<u>700</u>	<u>722</u>

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Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

12 Investments

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	21,492

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

13 Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Buildings	38,399	-	-	-	(1,712)	36,687
Furniture and Equipment	77,277	54,052	-	-	(23,072)	108,257
Information and Communication Technology	53,587	11,698	-	-	(16,095)	49,190
Leased Assets	13,933	26,199	-	-	(10,188)	29,944
Library Resources	17,643	3,743	(106)	-	(2,660)	18,620
Balance at 31 December 2016	200,839	95,692	(106)	-	(53,727)	242,698

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Buildings	119,599	(82,912)	36,687
Furniture and Equipment	492,958	(384,702)	108,256
Information and Communication Technology	217,675	(168,485)	49,190
Leased Assets	46,568	(16,624)	29,944
Library Resources	78,087	(59,466)	18,621
Balance at 31 December 2016	954,887	(712,189)	242,698

The net carrying value of equipment held under a finance lease is \$29,944.

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2015						
Buildings	40,111	-	-	-	(1,712)	38,399
Furniture and Equipment	72,334	20,525	-	-	(15,583)	77,276
Information and Communication Technology	40,923	22,687	-	-	(10,023)	53,587
Leased Assets	6,931	16,104	(6,931)	-	(2,171)	13,933
Library Resources	19,500	664	-	-	(2,520)	17,644
Balance at 31 December 2015	179,799	59,980	(6,931)	-	(32,009)	200,839

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2015			
Buildings	119,599	(81,200)	38,399
Furniture and Equipment	438,907	(361,630)	77,277
Information and Communication Technology	205,977	(152,390)	53,587
Leased Assets	20,369	(6,436)	13,933
Library Resources	74,792	(57,149)	17,643
Balance at 31 December 2015	859,644	(658,805)	200,839

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

14 Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	46,009	19,000	17,579
Accruals	4,600	4,200	4,163
Capital accruals for PPE items	-	-	839
Employee Entitlements - salaries	59,201	81,700	81,724
Employee Entitlements - leave accrual	3,053	3,000	3,053
	<u>112,863</u>	<u>107,900</u>	<u>107,358</u>
Payables for Exchange Transactions	<u>112,863</u>	<u>107,900</u>	<u>107,358</u>
	<u>112,863</u>	<u>107,900</u>	<u>107,358</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Other	548	10,900	24,296
	<u>548</u>	<u>10,900</u>	<u>24,296</u>

16 Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	59,222	59,222	51,025
Increase to the Provision During the Year	9,810	9,000	8,557
Use of the Provision During the Year	(17,132)	(9,000)	(360)
Provision at the End of the Year	<u>51,900</u>	<u>59,222</u>	<u>59,222</u>
Cyclical Maintenance - Current	10,600	3,600	23,857
Cyclical Maintenance - Term	<u>41,300</u>	<u>40,563</u>	<u>35,365</u>
	<u>51,900</u>	<u>44,163</u>	<u>59,222</u>

17 Finance Lease Liability

The school has entered into finance lease agreements for 8 projectors, TELA laptops, 30 laptops, and a smartboard and projector.

Minimum lease payments payable:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	16,159	7,405	5,011
Later than One Year and no Later than Five Years	17,406	4,693	9,186
Later than Five Years	-	-	-
	<u>33,565</u>	<u>12,098</u>	<u>14,197</u>

Marlborough School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

18 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

				BOT Contribution/ (Write-off to R&M)	
2016	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Multipurpose Hall	-	64,000	31,029	-	32,971
Totals	-	64,000	31,029	-	32,971

Represented by:

Funds Held on Behalf of the Ministry of Education

32,971

32,971

				BOT Contribution/ (Write-off to R&M)	
2015	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
SYA - MLE	63,795	15,001	78,796	-	-
Drainage Project	-	32,033	32,033	-	-
Security Upgrade	-	33,911	33,911	-	-
Totals	63,795	80,945	144,740	-	-

19 Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

20 Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	4,350	4,030
Full-time equivalent members	0.15	0.27
<i>Leadership Team</i>		
Remuneration	303,794	295,532
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	308,144	299,562
Total full-time equivalent personnel	3.15	3.27

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0	0

Other Employees

There are no other employees with remuneration greater than \$100,000.

The disclosure for 'Other Employees' does not include remuneration of the Principal.

21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2016.

(Contingent liabilities and assets as at 31 December 2015: nil)

23 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date.

(Capital commitments as at 31 December 2015: nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

- operating lease for laptops (TELA)
- operating lease for computers
- operating lease for printers

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

2016 Actual \$	2015 Actual \$
12,637	16,566
4,205	16,843
<u>16,842</u>	<u>33,409</u>

24 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25 Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Loans and receivables			
Cash and Cash Equivalents	320,602	245,999	173,703
Receivables	154,420	89,800	89,309
Investments - Term Deposits	-	-	21,492
Total Cash and Receivables	<u>475,022</u>	<u>335,799</u>	<u>284,504</u>
Financial liabilities measured at amortised cost			
Payables	112,863	107,900	107,358
Finance Leases	31,255	12,098	14,197
Total Financial Liabilities Measured at Amortised Cost	<u>144,118</u>	<u>119,998</u>	<u>121,555</u>

26 Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

27 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2015. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2016.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF MARLBOROUGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

The Auditor-General is the auditor of Marlborough School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2016, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2016; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to PBE's that qualify for Tier 2 reporting.

Our audit was completed on 31 May 2017. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the Other Information. The other information comprises of Board of Trustees Listing and Analysis of Variance. The Other Information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

Marlborough School

Members of the Board of Trustees

Name	Position	How position on Board gained	Occupation	Term expired/expires
Erin Tiplady	Staff Rep	Elected May 2013	Teacher	April 2016
Devan Archary	Parent Rep	Elected May 2013	Banker	April 2016
Darren Coates	Parent Rep	Elected May 2013	Groundsman	April 2016
Leanne Somerville-Smith	Parent Rep	Elected May 2013	Teacher	April 2016
Anthony Wrigley	Parent Rep	Re-elected 2016	Data Com	2019
Matthew Carroll	Chairperson	Re-elected 2016	AUT Lecturer	2019
Sue Buckley	Employed Oct 2014		Principal	
Andrew Dickson	Parent Rep	Elected 2016	IT	2019
Maggie Hu	Parent Rep	Elected 2016	Business director	2019
Ria Henty	Staff Rep	Elected 2016	Teacher	2019

School Name:	Marlborough Primary	School Number: 1361
Strategic Aim:	<p>Improve the learning outcomes for all students in Maths, particularly Maori, Pasifika and students with special learning needs.</p> <p>To increase the Basic Fact and place Value knowledge of all students throughout the school</p>	
Annual Aim:	<p>By the end of 2016, 85% of all students will be working 'At' or 'Above' the expected National Standard for their age or time at school.</p>	
Target:	<p>85% of all students to be working 'At' or 'Above' the National Standard</p> <p>The year 5/6 Maths group will be closely monitored and tracked by the learning support teacher. The students' knowledge of Basic facts and their speed of recall will improve to automaticity. The Place Value knowledge and confidence to work with numbers will improve which will assist in Problem solving and then in turn their ability to verbally convey the strategies they used to help manipulate numbers.</p>	
Baseline Data:	<p>Using school wide data from November 2015 and also individual student data, a small group of year 5/6 students who were achieving at the 'Below' or 'well below' national standard for their age worked with the learning support teacher Monday through to Thursday for 45 minutes daily for term 1 and 2.</p> <p>The rest of the students remained in class working with the teacher towards maintaining 'At' or 'Above' standard throughout the year. The students working 'Above' standard had opportunities throughout the year to become more proficient at Maths and were able to become self-regulating independent learners.</p> <p>In Terms 3 and 4 a small group of year 3 and 4 (4 students) identified through the GLoSS testing as needing support as working at stage 4 and not the expected stage 5 and 6.</p>	

Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reviewed the assessment data collected in November 2015 with teachers and determined the specific learning that needed to occur for target students</p> <p>Of the 9 students working 'Below' in the year 5/6 group one student was working at the 'Well Below' standard.</p> <p>Ascertained that the ability to achieve the expected standard was their lack of knowledge of number lace value and the recall of their basic facts- they were still working with materials.</p> <p>Also they did not know how to manipulate numbers or se the patterns in 'numberbonds' to solve problems</p>	<p>We surpassed the set target of 85% of students working 'At' or 'Above' National Standard and achieved 90.5%.</p> <p>At the end of the year of the year the Year 5/6 group of 9 students, one was working at 'Well Below' 2 were working at 'Below' standard, 5 students were working 'At' standard one student was working at 'Above' standard.</p> <p>2/3 students working at below expectations were receiving support as English Language Learners.</p> <p>9/20 of the students working at 'Below' or 'Well Below' standard did not start their school as a 5 year old at Marlborough primary School</p> <p>5 students were identified as requiring additional support.</p>	<p>We achieved 90.5% of students working 'At' or 'Above' the expected National Standard for their age of time at school.</p> <p>Of the five students working at 'well Below' expectation, two were classified as CWSN and three were strong ESOL students</p> <p>Students identified as CWSN were receiving support through RTLB programmes, support classes or MOE speech programmes</p>	<p>Lead teachers continues to attend Cognition LMC meetings for professional development which is then shared with teachers at staff meetings</p> <p>Lead teacher also attended cluster group maths meetings</p> <p>Use of staff meetings to share good practice, ideas and resources and to keep up with current pedagogy</p> <p>Continued moderation of student responses to 'JAM' testing.</p> <p>Teachers seeking clarity to ascertain OTJ decisions.</p> <p>Teachers asking for support in testing results if unsure</p> <p>Data is shared with teachers, Board at mid and end of year as a mark in time and a chance to re-evaluate programmes and student needs.</p>

		End of year data is analysed to ensure that the target students are identified early to support them from early Term 1
		Continued use of Mathletics as home/school learning tool
Planning for next year.		
<p>PD through Visible Learning contract</p> <p>PD for mentoring and coaching others in key learning areas</p> <p>Sharing and collaborating at team and across school meetings</p> <p>Early meeting with parents for involvement in Mathletics programme</p> <p>Basic facts development part of expected homework challenge</p> <p>Ongoing collection of data which is analysed- basic facts, GLoSS, IKAN and also JAM to identify next steps to be shared with students and parents</p> <p>To develop the language of mathematics and learning with the students, especially focus on greater understanding for ELL students</p> <p>Parent Information meeting on use of equipment and strategies and maths specific language etc</p> <p>Continued PD across cluster meetings</p> <p>Feedback is specific for the students so they can articulate their learning and next steps</p>		

Strategic Aim:	Improve the learning outcomes for all students in Reading , particularly Maori, Pasifika and students with special learning needs
Annual Aim:	By the end of 2017 to have 85% of all students at Marlborough Primary School to be Reading 'At' or 'Above' the National Standard for their age or time at school
Target:	<p>Sub focus group- we aim to have 75% of our Year 1 students reading 'At' or 'Above' the National Standard after 40 weeks of schooling.</p> <p>To move a proportion of students from 'At' to 'Above' the National standard for their age.</p>
Baseline Data:	<p>Using school wide Reading data from November 2016 to inform teachers and identifying students working 'Below' or 'Well below' and 'At' standard.</p> <p>Currently 131 students, 47.8% working 'At' the expected standard and 98 students, 35.8% working 'Above' the expected standard.</p> <p>A total of 45 students, (16.4%) are reading at 'Below' or "Well Below" the required National Standard. Of those 2 are identified as Maori, four are identified as Pasifika, 18 are identified as Asian, 18 are identified as NZ/European/Pakeha/Other European. Of the 45 students, 26 are identified as male and 19 are female.</p> <p>8 students entered the Reading Recovery programme in 2016 and 2 successfully completed the programme. Of these students 3 students required ongoing support and 4 students also require specialist support either through RTLB, speech and language therapy or through RTLit support. The average number of weeks on the programme was 17 weeks ranging from 8 weeks to 23 weeks. The average progress in reading levels was 7 levels from level 3 to level 18.</p>

Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reviewed the previous end of year assessment data with the students' new teacher.</p> <p>The year level teams met to determine the specific needs of those target group students</p> <p>Teachers shared and collaborated on different ways in which to support the year level team and target students- identifying commonalities of learning required.</p> <p>Reviewed strategies on how to extend the students to move into the 'Above' level at all levels.</p> <p>Reading skills were discussed with students, and specific direct acts of teaching and learning were identified. This information was then shared with parents by their own students at our Celebration of Learning evenings and also at our 3 way conference evening.</p> <p>Reading Recovery student progress was monitored daily by the Reading Recovery teacher and this information was shared with</p>	<p>We did not reach our goal of 90% achieving 'At' or 'Above' their National Standard</p> <p>At the end of November 2016 we had 35.8% reading 'At' National Standard and 35.8% reading 'Above' expected National Standard</p> <p>We had 35.8% reading 'Above' National standard which is a decrease of 9.3%</p> <p>The majority of the 'Well Below' and 'Below' students are at Year 1 of these 4 identify as being Asian and 4 identify as being New Zealand /Pakeha/Other European</p> <p>The teachers attended a Professional development day to start the year on Assessment for Learning and with other planned staff meetings throughout the year, to upskills and revisit some of the key areas of AfL.</p> <p>The teachers also shared ideas, resources to make learning more visible within the class</p>	<p>Overall we achieved 83.6% of the students working 'At' or 'Above' the expected National Standard for their age and time at school.</p> <p>But we also identified a greater number of students who started school with no spoken or written English.</p> <p>Of the 26 students who are identified as being in the 'Below' or 'Well Below' standard half of them did not start their schooling at Marlborough Primary School as a 5 year old.</p> <p>Of the students classified in the 'Below' or 'Well Below' standard 18 receive ESOL support.</p>	<p>Individual students being identified and tracked from day 1 of Term 1, ensures that they start as a focus sharing data termly with SENCo and Principal means that learning conversations are always happening, and these students are foremost in our minds for planning</p> <p>Data must be unpicked and analysed to show next steps and shared with the students- not just kept to teacher</p> <p>With emphasis on Oral language in junior classes this will help support the students articulating their current learning, their next steps as well as explaining to their parents why they are learning something.</p> <p>All students will be able to explain their own learning and next steps with the support of visual aids.</p> <p>Continued tracking and unpicking of new entrant data and 6 year net data, especially the Concepts about print test will ensure that teachers are teaching to the gaps</p>

<p>the class teacher and the class teacher then monitored her programme for these students within her classroom.</p> <p>Once students graduated from the reading Recovery programme they were monitored by the class teacher and also termly by the Reading Recovery teacher.</p> <p>Students who did not graduate from the Reading Recovery Programme received additional support from external agencies and were monitored within these support programmes.</p>	<p>Teachers to explore more ways in which the 'At' students can be moved into the 'Above' standard</p> <p>With the support of the Visible learning programme – teachers will become more proficient at giving appropriate feedback to students that enhance and challenge their learning</p>
<p>Planning for next year:</p> <p>Analysis of 6 week testing data including the oral language assessment to provide support for parents to provide early at home learning</p> <p>Greater analysis of 6 year net data to identify students as early as possible as a risk of not achieving.</p> <p>Continuing the New Entrant parent meeting where reading strategies and ideas are shared with new parents to support their children early in the learning journey.</p> <p>Tracking identified target students for 2017, analysing end of year data with beginning of year data to see whether we have 'added value' to their learning.</p> <p>Use of PLG's at team level to support and provide collegial support for teachers.</p> <p>Having across team meetings to share successes.</p> <p>Weekly and termly planning should reflect how we are planning to move students from 'At' to 'Above' National standard level for their age and time at school.</p> <p>Design and trial reading progressions with teachers and students for full implementation in 2018</p> <p>To use Visible Learning as means to empower students to talk about their learning and next steps</p> <p>To continue with peer assessments for students</p> <p>To track students' progress and analyses at specific year points- termly and share results in teams and across school.</p>	

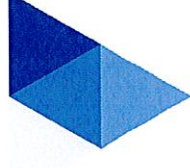
To continue to report to BOT twice per year on Reading Progress and on PAT data

For teachers to have consistency across assessment tools- e.g. analysed and assessed in the same way

Establishing earlier contact with parents and or caregivers to share successes and ways in which they can help, before the gap becomes to big

Strategic Aim:	<p>To improve the learning outcomes for all students in Writing, particularly Maori, Pasifika and students with special needs.</p> <p>To increase the students' knowledge about writing across the school.</p>
Annual Aim:	<p>By the end of 2016, 85% of all students will be working 'At' or 'Above' the expected National Standards and to also increase the number of students in the 'Above' category.</p>
Target:	<p>85% of all students to be working 'At' or 'Above' the National Standard by November 2016, based on information from 'check points' (Team or whole school moderation) throughout the school year. Teachers will target those students who are, at risk of being at 'Below' or 'Well Below' standard based on the National Standard at the end of the year.</p> <p>These students have been identified and are expected to be further supported by English Language Assistants and also by the Learning Support teacher.</p>
Baseline Data:	<p>Using the school wide Overall Teacher Judgements (OTJ) from November 2015 to inform teachers and identify students working 'Below' or 'Well below' the expected standard for their time at school or end of year standard. These students will form the target groups for 2015 and will come from years 3-6 within the school.</p> <p>All teachers will monitor and track students from the target group within their class and their termly data will be shared with the SENCo and Principal.</p>

Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>At start of year on Teacher only day, each teacher reviewed students who were assessed at the end of year as achieving at the 'Below' or 'Well Below' standard and they also looked at them as a year level team</p> <p>Target students were also classified as to whether receiving ESOL support or had specific needs and had access to programmes and were on special needs register</p>	<p>At the end of November 2015 we had 21 students identified as working at 'Well Below' the National standard, by the end of November 2016 we had 13. Of the 13 students working at "Well Below" standard at the end of the year, 9 remained from the start of the year - of these 6 were having ESOL support and, 4 other students moved from 'Well Below' to the 'At' standard. 2 of the original students identified as having additional needs received appropriate support from outside agencies.</p> <p>46 students were identified in November 2015 as working at</p>	<p>The students who were identified as working at 'Well Below' and 'Below' standard after 40 weeks of school had a focus on writing within their class programme. It focussed on how to write quickly, not focused on spelling correctly, but on becoming a risk taker. Write to communicate.</p> <p>4 students working at 'Well Below' or 'Below' standard had access to Reading recovery in 2016 and two based on end of year data have been identified for February 2017 intake.</p> <p>The years 3 to 6 students had a support from two teachers who attended a RTLB writing</p>	<p>Greater use of RTLB and RT LIT referrals for those students at risk of not achieving standard.</p> <p>Meetings with RTLB and RTLIT to discuss strategies to support students and teachers</p> <p>Staff meetings on accelerating students at risk with support of RTLIT and RTLB service</p> <p>Review of special programmes to ensure that they meet the needs of the current students at risk</p> <p>For teachers to use MPS writing progressions and to ensure that students are empowered to identify where they are at, and to identify next steps with support from home and school</p>

<p>'Below' the expected National standard, by the November 2016 we had 25 students.</p> <p>Of these only 15 were the same as those identified in November 2015, 2 had moved to 'At' standard and we had 8 new students identified as working below standard in November 2016.</p> <p>2 of the students were identified as needing additional support and had support from external agencies. 8 students receive ESOL support.</p> <p>Additional writing support was provided by the Learning Support teacher for a group of 12 students, in year 5/6 in Terms 1 and 2 and this was then extended to a group of 11 students in year 3 /4 in Term 3 and 4.</p> <p>The following results were achieved</p> <p>Year 5/6 = 7 students were working 'At' standard, the 4 students who working at 'Well</p>	<p>programme called Te Whare Rama for reluctant writers. This programme lasted for the year and was shared back to all teachers.</p> <p>The impact of these programme where the emphasis was on building writing over time, inspired many students to write with detail to convey their stories clearly. This programme was also used in a PCT teachers class in Year 2 and this had an impact of the amount of writing and the detail it showed.</p> <p>By the end of the year we had 13 students working at 'Well Below' standard and of those 9 received ESOL support and 2 others had received this support in the past.</p> <p>By the end of the year 25 students were working at the 'Below' standard for their time at school.</p> <p>Of these 9 received ESOL support, and 3 had this support previously. 2 had identified needs.</p>	<p>Celebration of Learning meetings and 3 way conferences to have a greater focus on students verbalising their learning.</p> <p>Year 1 teachers' greater analysis of 6-week data and 6-year net data to identify areas to focus on with DAT's, to share at team meetings and PLC's.</p> <p>Greater us of fine motor skill development to enhance pencil grip and letter formation</p> <p>Year 3-6 from 2017 all have access to chromebooks throughout the day.</p> <p>Survey and analysis of data to see whether it has made a difference to those at risk students.</p> <p>Year 3 /4 emphasis on grammar revision- full stops and capital letters- back to basics, letter formation</p> <p>Modelling and shared writing experiences</p>
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	<p>Below' standard were all identified as having ESOL support. Only one other student remained at 'Below' standard and the rest were achieving 'At' standard by the end of the year.</p> <p>Of the Year 3 /4 group, 4 students were 'At' standard, 5 were 'Below' standard and 2 were 'Well Below' standard. On the 2 students working at 'Well Below' one was having support from the RTLIT and the other had been overseas for over a term.</p>	<p>One of the reasons for the higher number of Year 3 and 4 was the disruption of teacher changes within the year.</p> <p>Of these identified students 5 students were new to Marlborough Primary School in 2016.</p>	<p>Sharing their writing orally with others at all levels</p> <p>Use of graphic organisers at years 2-6</p> <p>Year 5-6 -daily writing in diaries, focus on letter formation and verbalising their learning</p> <p>All PLC's to identify good practice of what they did to move students and to share with others- minutes will reflect dialogue and good practice</p> <p>Learning support teacher will attend team meetings of students she works with to add to good practice discussions and to build useful a bank of resources</p> <p>Continue use of New Entrant parents meetings- so parents are informed and shown how to support and help their children from first starting at school</p>
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Peer and self -assessment whereby students can identify with each other what they have achieved and what they need to work on next- verbalising their needs and aspirations		
Working with Kaipatiki COL to streamline practice across schools and to identify good practice and share across and within COL		

Planning for next year:

- To identify students from end of Term data, to identify their specific learning needs and plan programmes that will start to address the identified gaps
- To use the Visible Learning professional development alongside the AfL professional development to strengthen teacher practice
- To use the Visible Learning professional development alongside the AfL professional development to strengthen the student's locus of control to be able to articulate their learning, the next steps
- To continue to use the professional development of Te Whare Rama to support reluctant writers
- To share good practice at staff meetings and to regularly celebrate student successes
- To monitor target student progress twice per term at team meetings and also with SENCo and Principal
- To have a focus on accelerated learning- to close-bridge the gap
- To assess for baseline data for all new students to identify their needs earlier
- To use the writing progression moderation sheets with the students so they can identify their own next steps and provide strategies and ways in which they can master their next steps
- To use the writing progression moderation sheets and review samples work of within team and across school for consistency